

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
WESTINGHOUSE ELECTRIC COMPANY	:	
LLC, et al.,	:	Case No. 17-10751 (MEW)
	:	
Debtors.¹	:	(Jointly Administered)
	:	
-----X		

**AFFIDAVIT OF LISA STURIALE IN SUPPORT OF
THE ORDINARY COURSE RETENTION OF DELOITTE TAX LLP
AS TAX SERVICES PROVIDER TO THE DEBTORS**

I, Lisa Sturiale, under penalty of perjury, declares as follows:

1. I am a partner of the firm of Deloitte Tax LLP ("Deloitte Tax"), which has an office at One PPG Place, Suite 2600, Pittsburgh, Pennsylvania 15222. I make this declaration pursuant to the *Order Authorizing Employment of Professionals Utilized in the Ordinary Course of Business Pursuant to Sections 327, 328, 330, and 105(a) of the Bankruptcy Code* [Docket No. 543] (the "OCP Order").² Pursuant to the terms of the OCP Order, the above-captioned debtors

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933); CE Nuclear Power International, Inc. (8833); Fauske and Associates LLC (8538); Field Services, LLC (2550); Nuclear Technology Solutions LLC (1921); PaR Nuclear Holding Co., Inc. (7944); PaR Nuclear, Inc. (6586); PCI Energy Services LLC (9100); Shaw Global Services, LLC (0436); Shaw Nuclear Services, Inc. (6250); Stone & Webster Asia Inc. (1348); Stone & Webster Construction Inc. (1673); Stone & Webster International Inc. (1586); Stone & Webster Services LLC (5448); Toshiba Nuclear Energy Holdings (UK) Limited (N/A); TSB Nuclear Energy Services Inc. (2348); WEC Carolina Energy Solutions, Inc. (8735); WEC Carolina Energy Solutions, LLC (2002); WEC Engineering Services Inc. (6759); WEC Equipment & Machining Solutions, LLC (3135); WEC Specialty LLC (N/A); WEC Welding and Machining, LLC (8771); WECTEC Contractors Inc. (4168); WECTEC Global Project Services Inc. (8572); WECTEC LLC (6222); WECTEC Staffing Services LLC (4135); Westinghouse Energy Systems LLC (0328); Westinghouse Industry Products International Company LLC (3909); Westinghouse International Technology LLC (N/A); and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

² The OCP Order lists Deloitte Tax as a Tier 1 Ordinary Course Professional (as such term is defined in the OCP Order).

and debtors in possession (collectively, the “Debtors”) seek to retain Deloitte Tax to provide the tax services set forth herein.

2. The Debtors seek to retain Deloitte Tax pursuant to the terms and conditions set forth in (i) that certain work order, dated June 1, 2015, to provide tax services relating to VAT registration in Slovenia (the “VAT Work Order”); (ii) that certain work order, effective as of May 1, 2016, to provide certain tax advisory services relating to the Debtors’ research and development activities and expenditures with respect to the year ended March 31, 2016 (the “2016 R&D Work Order”); (iii) that certain work order, effective as of May 1, 2017, to provide certain tax advisory services relating to the Debtors’ research and development activities and expenditures with respect to the year ended March 31, 2017 (the “2017 R&D Work Order”) (each of the work orders being issued under and pursuant to the terms of that certain master services agreement between the parties, dated April 28, 2011, as amended on April 3, 2014 and further amended on June 14, 2017, for the provision of professional services (the “MSA” and, together with the R&D Work Order and the VAT Work Order, the “Engagement Agreements”)).

3. The statements set forth in this Declaration are based upon my personal knowledge, information and belief, and client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte Tax or its affiliates.

Deloitte Tax’s Qualifications

4. Deloitte Tax is professional services firm with offices across the United States. Deloitte Tax has significant experience performing valuation services and has performed such services in large and complex chapter 11 cases on behalf of debtors throughout the United States. Such experience renders Deloitte Tax well-qualified and able to provide services to the Debtors during the pendency of these chapter 11 cases (the “Chapter 11 Cases”) in a cost-effective, efficient, and timely manner. Deloitte Tax’s services fulfill an important need and are not

provided by any of the Debtors' other professionals.

5. Since approximately August 2011, Deloitte Tax has provided various professional services to the Debtors. In providing such prepetition professional services to the Debtors, Deloitte Tax has become familiar with the Debtors and their financial affairs, debt structure, business operations, and related matters. Having worked with the Debtors' management, Deloitte Tax has developed relevant experience and knowledge regarding the Debtors that will assist it in providing effective and efficient services during the Chapter 11 Cases. Accordingly, Deloitte Tax is both well-qualified and able to provide the services for the Debtors during the Chapter 11 Cases in an efficient and timely manner.

Disinterestedness

6. Subject to the foregoing, except as set forth herein and in the attachments hereto, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte Tax, nor any partner, principal, or managing director of Deloitte Tax that is anticipated to provide the services for which Deloitte Tax is to be retained (the "Engagement Partners/Principals/Managing Directors") holds any interest adverse to the Debtors; and (b) Deloitte Tax and the Engagement Partners/Principals/Managing Directors have no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the Chapter 11 Cases, except as stated herein or in any attachment hereto.

7. From time to time, Deloitte Tax and its affiliates have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to the Chapter 11 Cases, except as set forth herein or in the attachments hereto.

8. In connection with its proposed retention by the Debtors, Deloitte Tax undertook a search to determine and to disclose whether it or its affiliates, is or has been employed by, or have any relationships with the entities (the “Potential Parties-in-Interest”), whose specific names were provided to Deloitte Tax by the Debtors. To check upon and disclose possible relationships with significant Potential Parties-in-Interest in the Chapter 11 Cases, Deloitte Tax researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtors or the significant Potential Parties-in-Interest.

9. Deloitte Tax and its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other parties-in-interest. Accordingly, Deloitte Tax and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the Chapter 11 Cases. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte Tax and/or its affiliates and the Engagement Partners/Principals/Managing Directors in matters unrelated to the Chapter 11 Cases. A listing of such parties is attached to this Declaration as Exhibit 1.

10. Deloitte Tax believes that the relationships described herein or reflected on Exhibit 1 have no bearing on the services for which Deloitte Tax’s retention is being sought by the Debtors in then Chapter 11 Cases. Furthermore, such relationships do not impair Deloitte Tax’s disinterestedness, and Deloitte Tax does not represent an adverse interest in connection with the Chapter 11 Cases.

11. Despite the efforts described above to identify and disclose Deloitte Tax's connections with the significant Potential Parties-in-Interest in the Chapter 11 Cases, because Deloitte Tax is a nationwide firm with many employees, Deloitte Tax is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte Tax discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

12. To the best of my knowledge, based on the internal search discussed above, Deloitte Tax has determined that certain relationships should be disclosed as follows:

- a. Deloitte Tax and/or its affiliates provide services in matters unrelated to the Chapter 11 Cases to certain of the Debtors' largest unsecured creditors and other Potential Parties-in-Interest or their affiliates listed on Exhibit 1.
- b. Law firms identified on Exhibit 1, including Jones Day LLP, Kilpatrick Townsend & Stockton LLP, Latham & Watkins LLP, Ogletree, Deakins, Nash, Smoak & Stewart, P.C., Parker, Poe, Adams & Bernstein LLP, Paul, Weiss, Rifkind & Garrison LLP, Proskauer Rose LLP, Reed Smith LLP, Seyfarth Shaw LLP, Rinaldi, Finkelstein & Franklin, LLC, Shearman & Sterling LLP, Skadden, Arps, Slate, Meagher & Flom LLP, Wachtell, Lipton, Rosen & Katz LLP, Weil, Gotshal & Manges LLP, have provided, currently provide and may in the future provide legal services to Deloitte Tax or its affiliates in matters unrelated to the Chapter 11 Cases, and/or Deloitte Tax or its affiliates have provided, currently provide and may in the future provide services to such firms or their clients.
- c. In the ordinary course of its business, Deloitte Tax and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in the Chapter 11 Cases. For example, from time to time, Deloitte Tax and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.
- d. Certain financial institutions or their respective affiliates (including AIG; Allianz Global Corporate & Specialty SE; Citibank, N.A.; ING Bank N.V.; JPMorgan Chase Bank, N.A.; Insurance Company of the State of Pennsylvania; Lloyd's Syndicate; MB Financial Bank, N.A.; Metropolitan Life Insurance Co.; National Union Fire Insurance, *et al.*; Teachers Insurance and Annuity Association of America; U.S. Bank; and Wells Fargo Bank, N.A.) listed on Exhibit 1 (i) are lenders to an affiliate of Deloitte Tax (Deloitte Tax is a guarantor of such indebtedness) and/or (ii) have financed a portion of

the capital and/or capital loan requirements of various partners and principals, respectively, of Deloitte Tax and its affiliates.

- e. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte Tax or its affiliates in connection with matters unrelated to the Chapter 11 Cases.
- f. Certain firms around the world, including affiliates of Deloitte Tax, are members of Deloitte Touche Tohmatsu Limited (“DTTL”), a United Kingdom company limited by guaranty. Certain of the non-US member firms of DTTL or their affiliates (the “DTT Member Firms”) have provided, currently provide or may in the future provide professional services to certain of the Debtors or their affiliates.³ In particular, the DTT Member Firm in India (“Deloitte India”) performed tax services for certain of the Debtors.
- g. I understand that the DTT Member Firm in Japan and/or its affiliates (“Deloitte Japan”) has in the past provided, is currently providing and is expected in the future to provide, services for Toshiba Corporation (“Toshiba”), the parent entity of the Debtors, in matters unrelated to these chapter 11 cases. In addition, prior to the Petition Date, I understand that Deloitte Japan provided services for Toshiba related to a potential restructuring of the Debtors; however, these services were completed prior to the Petition Date.
- h. Deloitte Tax and/or its affiliates have provided and currently provide services to Toshiba and its affiliates in matters unrelated to these Chapter 11 Cases.
- i. Deloitte Tax and/or its affiliates have provided and continue to provide services to SCANA Corporation (“SCANA”) and Southern Company Services, Inc. (“Southern”), who are members of the official committee of unsecured creditors, in matters unrelated to these Chapter 11 Cases, including, in the case of Deloitte & Touche LLP (“Deloitte & Touche”), an affiliate of Deloitte Tax, acting as their independent auditor. However, in its capacity as independent auditor, Deloitte & Touche is providing ordinary course auditing services and conducting typical audit procedures arising from SCANA’s and Southern’s contractual arrangement with the Debtors.

³ Each of the DTT Member firms is a separate and independent legal entity. It is not Deloitte Tax’s practice to undertake conflicts checks with DTT Member Firms for the purpose of identifying relationships that they may have with the Debtors and other parties-in-interest and Deloitte Tax does not maintain a database for the purpose of identifying all such relationships.

- j. Deloitte & Touche has provided and continues to provide audit services to certain clients and/or their affiliates in matters unrelated to these Chapter 11 Cases. In its capacity as independent auditor, Deloitte & Touche also provides such clients with ordinary course accounting advice and conducts typical audit procedures that may arise from such clients' business arrangements with the Debtors.
- k. Deloitte Tax and/or its affiliates have provided royalty compliance services for a client assessing amounts that the Debtors may owe under a license arrangement; however, these services were completed prior to the Petition Date.
- l. Deloitte Tax and certain of its affiliates, including Deloitte Financial Advisory Services LLP ("Deloitte FAS") and Deloitte & Touche, have provided, continue to provide and may in the future provide services to Apollo Global Management, LLC and certain of its subsidiaries (collectively, "Apollo") in matters unrelated to these cases. Certain funds managed by Apollo are the DIP lender to the Debtors, and Deloitte & Touche and certain of its affiliates may provide ordinary course accounting or tax services for Apollo that may have a relationship to certain of their managed funds' investments respecting the Debtors. Also, among other services, Deloitte & Touche acts as the independent auditor for a number of entities either currently or formerly owned by funds managed by Apollo or its principals.
- m. Deloitte FAS and/or certain of its affiliates have provided and continue to provide services for Chicago Bridge & Iron ("CB&I") in matters unrelated to the Chapter 11 Cases. In 2012 and 2013, Deloitte FAS and its affiliates also provided due diligence services in connection with CB&I's acquisition of Shaw Group, Inc., including valuation services performed in connection with certain construction contracts, including those that were subsequently sold or otherwise transferred to the Debtors, as such related to the purchase price allocation reflected in CB&I's post-acquisition balance sheet.
- n. In connection with a prospective engagement that did not go forward, personnel of Deloitte Transactions and Business Analytics ("DTBA") provided some preliminary thoughts on how the team would approach such an engagement, which related to matters that would have involved the Debtors had the engagement been undertaken.
- o. Deloitte & Touche was approved as independent auditors for Energy Future Holdings Corp. and certain of its affiliates in their chapter 11 cases, in matters unrelated to these Chapter 11 Cases.
- p. Deloitte FAS and/or certain of its affiliates provides financial advisory services to the Pension Benefit Guaranty Corporation (the "PBGC"). The Debtors and their pension plans are not the subject of these services for the PBGC.

- q. Deloitte Consulting LLP (“Deloitte Consulting”), an affiliate of Deloitte Tax, and certain of its affiliates, have provided and will continue to provide services to the Executive Office of the United States Trustee in matters unrelated to the Chapter 11 Cases.

13. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte Tax or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in the Chapter 11 Cases, the U.S. Trustee, the Assistant United States Trustee for the Southern District of New York, and the attorney therefor assigned to the Chapter 11 Cases.

14. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte Tax and the Engagement Partners/Principals/Managing Directors do not hold or represent any interest adverse to the Debtors, and I believe that Deloitte Tax and the Engagement Partners/Principals/Managing Directors are “disinterested persons” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

Scope of Services

15. As set forth more fully in the Engagement Agreements, Deloitte Tax has agreed to provide professional services for the Debtors in accordance with the terms and conditions set forth in the Engagement Agreements, and as requested by the Debtors and agreed to by Deloitte Tax:

- a) Performing services pursuant to the 2016 R&D Work Order, which is expected to consist of:
 - i. Assisting the Debtors in gathering and organizing information necessary to identify, quantify and substantiate research and development (“R&D”) activities and expenditures meeting the requirements of Internal Revenue Code (“IRC”) Section 41;

- ii. Accumulating cost accounting records necessary to quantify the qualified R&D activities on a project-by-project basis where it is possible to accumulate information to allocate the Debtors' expenditures to projects;
 - iii. Preparing a product development lifecycle document, methodology memorandum, and project description matrix intended to demonstrate how the Debtors' R&D activities meet the requirements for qualification as research under IRC Section 41, which may involve interviewing certain of the Debtors' personnel;
 - iv. Collecting and organizing contemporaneous documentation and compile such information in a matrix designed to demonstrate the relevance of the documentation to the qualified research activities; and
 - v. Analyzing the components of the computation of the Debtors' base amount for the year ended March 31, 2016 pursuant to the Alternative Simplified Credit rules. Deloitte Tax will prepare the base period calculations and gather the information regarding the computation in accordance with the requirements of IRC Section 41.
- b) Performing services pursuant to the 2017 R&D Work Order, which is expected to consist of:
- i. Assisting the Debtors in gathering and organizing information necessary to identify, quantify and substantiate R&D activities and expenditures meeting the requirements of IRC Section 41;
 - ii. Accumulating cost accounting records necessary to quantify the qualified R&D activities on a project-by-project basis where it is possible to accumulate information to allocate the Debtors' expenditures to projects;
 - iii. Preparing a product development lifecycle document, methodology memorandum, and project description matrix intended to demonstrate how the Debtors' R&D activities meet the requirements for qualification as research under IRC Section 41, which may involve interviewing certain of the Debtors' personnel;
 - iv. Collecting and organizing contemporaneous documentation and compile such information in a matrix designed to demonstrate the relevance of the documentation to the qualified research activities; and
 - v. Analyzing the components of the computation of the Debtors' base amount for the year ended March 31, 2017 pursuant to the Alternative Simplified Credit rules. Deloitte Tax will prepare the base period calculations and gather the information regarding the computation in accordance with the requirements of IRC Section 41.

- c) Performing services pursuant to the VAT Work Order,⁴ which is expected to consist of providing the Debtors with VAT compliance services, which include:
 - i. Assisting the Debtors in gathering relevant documentation necessary to provide VAT compliance services;
 - ii. Analyzing documents provided by the Debtors for compliance with Slovenian VAT regulations;
 - iii. Analyzing VAT rates and amounts per transaction;
 - iv. Assisting the Debtors with their preparation of the VAT ledgers based on the data and documents provided, in accordance with the Slovenian VAT legislation; and
 - v. Assisting the Debtors with VAT compliance information, *i.e.*, analyzing correspondence including comments and issues identified during Deloitte Tax's analysis and list of pending corrections.

16. In order to perform certain services under the VAT Work Order, Deloitte Tax has engaged, as a subcontractor, the DTT Member Firm in Slovenia ("Deloitte Slovenia") under the terms of the VAT Work Order. As discussed below, Deloitte Tax pays Deloitte Slovenia a portion of the fixed fees Deloitte Tax bills and receives from the Debtors for services Deloitte Tax has subcontracted to Deloitte Slovenia pursuant to the terms and conditions of the VAT Work Order. It is my understanding that, in addition to these services, Deloitte Slovenia has entered into a separate engagement agreement with the Debtors for related services, and that Deloitte Slovenia will be submitting a separate retention application and declaration to seek approval of its engagement by the Debtors.

17. Subject to this Court's approval of the Application, Deloitte Tax is willing to serve as the Debtors' valuation and discovery services provider and to perform the services described above under the terms of the Engagement Agreements.

⁴ The VAT registration services that are described in the VAT Work Order were completed prior to the Petition Date and are non-recurring services.

18. The services performed by Deloitte Tax will not duplicate or unnecessarily overlap with the other services performed by the Debtors' other retained consultants and advisors.⁵ Deloitte Tax understands that the Debtors have retained and may retain additional professionals during the term of each of the Engagement Agreements, and Deloitte Tax agrees to work cooperatively with the Debtors to avoid unnecessary duplication of services.

19. Deloitte Tax respectfully requests that its retention be made effective *nunc pro tunc* to the Petition Date so that Deloitte Tax may be compensated for the professional services it has provided before the Application is heard by the Court. Deloitte Tax has provided services to the Debtors in advance of approval of this Application in anticipation that its retention would be approved *nunc pro tunc* to the Petition Date. Deloitte Tax submits that these circumstances are of a nature warranting retroactive approval.

Professional Compensation

20. Deloitte Tax's retention by the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements set forth in the Engagement Agreements.

21. Pursuant to the terms of the 2016 R&D Work Order and the 2017 R&D Work Order, Deloitte Tax agreed to charge the Debtors a fixed rate of \$210 per hour (inclusive of travel and other reasonable and actual out-of-pocket expenses) for professional services rendered. The Debtors and Deloitte Tax agree that fees for Internal Revenue Service and/or state examination support services will be in addition to the aforementioned fees, and will be billed monthly at the rate of \$250 per hour (inclusive of travel and other reasonable and actual out-of-

⁵ Jeffrey Egertson, a retired partner of Deloitte & Touche, is working with Deloitte FAS and providing certain dispute consulting services for the Debtors. It is my understanding that Mr. Egertson has a separate agreement with the Debtors that provides that he will bill them directly for any professional services rendered to the Debtors.

pocket expenses).

22. Pursuant to the terms of the VAT Work Order, Deloitte Tax and the Debtors agreed to a fixed fee arrangement for the tax services performed. For VAT compliance services, Deloitte Tax pays Deloitte Slovenia, as a subcontractor, a portion of the fixed fees, set forth in the table below, that Deloitte Tax bills to the Debtors for services Deloitte Slovenia, as a subcontractor, performs under the VAT Work Order.

Task	Billing Rates ⁶
Preparation and submission of monthly VAT returns, including the preparation of VAT ledgers and review of invoices	<ul style="list-style-type: none"> • Nil VAT return: EUR 500 • VAT returns including up to 25 source documents or based on ERP reports: EUR 1,000 • VAT returns including more than 25 source documents: EUR 1,000
Preparation and submission of monthly intrastate returns (if applicable), separately for arrival and dispatch returns	<ul style="list-style-type: none"> • Nil return: EUR 250 • Up to 50 items: EUR 500 • Above 50 items: EUR 750

23. Hourly rates are revised periodically in the ordinary course of Deloitte Tax's business. Deloitte Tax shall advise the Debtors of any new rates should it institute a rate-change during the Chapter 11 Cases. Such changes will be noted on the invoices for the first time period in which a revised rate becomes effective.

24. Deloitte Tax will maintain records in support of any fees incurred in connection with the services it performs in the Chapter 11 Cases by category and nature of the services rendered, and will provide reasonably detailed descriptions of those services rendered on behalf of the Debtors, the time expended in provided those services, and the individuals who provided professional services on behalf of the Debtors. Deloitte Tax requests that the invoices, after

⁶ Given that ongoing VAT compliance services will be performed by Deloitte Slovenia and in light of the variation of the exchange rate between USD and EUR, the VAT Work Order sets forth the monthly fixed fees for VAT compliance services in Euros.

appropriate review, be paid in a manner consistent with the payment of other retained professionals in this matter

25. Prior to the Petition Date, Deloitte Tax provided professional services to the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte Tax \$9,022 for services performed. As of the Petition Date, \$3,119 was outstanding with respect to the invoice(s) issued by Deloitte Tax. It is my understanding that Deloitte Tax will not seek any recovery on account of such invoice(s) issued by Deloitte Tax.

26. Deloitte FAS and DTBA provided prepetition services to the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte FAS \$2,291,566, including the application of retainer amounts, and DTBA \$628,399. As of the Petition Date, no amounts were outstanding with respect to the invoices issued by DTBA, and \$196,978 was outstanding with respect to the invoices issued and/or work performed by Deloitte FAS.

27. Prior to the Petition Date, Deloitte Consulting provided certain professional services to the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors did not make any payments to Deloitte Consulting. As of the Petition Date, no amounts were outstanding with respect to the invoices issued by Deloitte Consulting.

28. Some services incidental to the tasks to be performed by Deloitte Tax in the Chapter 11 Cases may be performed by personnel now employed by or associated with affiliates of Deloitte Tax, such as Deloitte FAS, DTBA, Deloitte & Touche, and Deloitte Consulting, or their respective subsidiaries, including subsidiaries located outside of the United States.

29. Deloitte Tax has received no promises regarding compensation in the Chapter 11 Cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. Deloitte Tax has no agreement with any nonaffiliated or unrelated entity to share any

compensation earned in the Chapter 11 Cases.

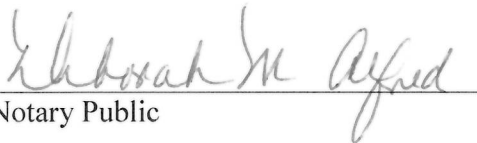
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Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury under the laws of the
United States of America that the foregoing is true and correct, and that this Affidavit and
Disclosure Statement was executed on July 17, 2017, at 10:35am.



Lisa Sturiale
Partner
Deloitte Tax LLP

SWORN TO AND SUBSCRIBED before
Me this 17th day of July, 2017



Notary Public

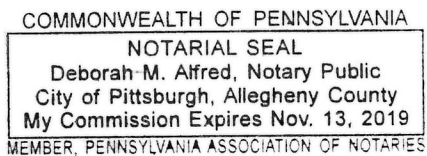


Exhibit 1

Potential parties-in-interest or their affiliates for whom Deloitte Tax or its affiliates has provided or is currently providing services in matters unrelated to the Chapter 11 Cases, except as set forth above, or with whom such parties have other relationships, including banking relationships.

1st Constitution Bank
ABB AB
Accenture LLP
ACE
ACE/Westchester
Aecon Industrial
Aetna Inc.
AIG
Air Products & Chemicals Inc.
Airgas Inc.
Alabama Power Company
Alabama, State of
Alaska, State of - Corporations Business & Professional Licensing
ALCOSAN
AlixPartners, LLP
Allegheny Power
Allianz Global Corporate & Specialty SE
Allied Waste Services
Alvarez & Marsal Holdings, LLC
Amec Foster Wheeler Nuclear UK Ltd.
Amec Foster Wheeler PLC
Ameren Missouri
American Casualty Co. of Reading
American Electric Power
American Equipment Co.
American Home Assurance Co.
American Nuclear Insurers (ANI)
Amlin Corporate Insurance
Amundi Absolute Return Apollo Fund PLC
Ansaldo
AON Hewitt
Apollo Investment Corporation
AREVA
Ariba, Inc.
Aricent US, Inc.

Arizona Public Service Company
Arizona, State of
Arkansas, State of
Armstrong
AT&T
ATI Specialty Alloys Components
Atkins
Avaya
AXIS Insurance Company
Babcock & Wilcox Nuclear Energy Inc.
Backoffice Associates
Baker Concrete Construction Inc.
Banco Santander
Bank of China
Bank of Taiwan
Bank of Tokyo-Mitsubishi UFJ, Ltd.
Basler Electric
Battelle Memorial Institute
Bayerische Hypo- und Vereinsbank AG
BC&I Stone & Webster, Inc.
Beacon Health Options
Ben Franklin Design & Mfg. Co. Inc.
Berkeley Research Group, LLC (Toshiba Advisors)
Bishop, James E.
Blackbox
Blanchard Machinery Co.
BMO Harris Bank N.A.
BNP Paribas
Board of Water, Light and Sinking Fund Commissioners
BP Energy CO.
Brenntag
Bruce Power
Burns, John W.
BWXT Nog Technologies Inc.
Cable USA Inc.
California, State of
Cameco Corporation
Cameron Measurement Systems
Canberra Industries Inc.

Cartus Formally Cendant Mobility
Cascade Natural Gas
CA-The Concourse Limited Partnership
CB&I Contractors, Inc.
CBS Corporation
CDW Computer Centers, Inc.
Century Link - Voice - Ogden
Ceradyne Inc.
CEZ, A. S.
CH2MHill Plateau Remediation Company
Chattanooga Gas
Chicago Bridge & Iron Company (Delaware)
Chicago Bridge & Iron Company, N.V.
China Telecom Beijing Co.
China Unicom Beijing Co.
Chromalox
Cigna Corp.
Citibank, N.A.
Citizens of Georgia Power
City of Aurora, Tax Licensing Division
City of Chicago Department of Finance
City of Dalton, Georgia, The
City of Mobile Alabama Tax Collector
City of New Orleans - Sales Tax Division
Clean Harbors Environmental Svcs.
CNA Surety
Colorado Department of Revenue
Comcast Corporation
ComEd
Computershare Inc.
ConEd (Consolidated Edison)
Connecticut Secretary of State Document Review
Consolidated Communications
Constellation Energy Nuclear Group
Santee Cooper
Corey, Nina A.
Crane Nuclear Inc.
Crawford & Co.
CSC Computer Sciences Corp.

CSC Consulting Inc.
Curtiss Wright
Cvc Nominees Ltd.
CVS Caremark
Daikin Applied Americas Inc.
Delaware Dept. of State
Department of Energy
Deutsche Bank AG
DHI.DHW Group Co. LTD
DirecTv
DirecTv Sports Net Pittsburgh LLC
Dominion
Doosan Babcock Ltd
DRS Consolidated Controls Inc.
Ducera Partners (SCANA Advisors)
Duke Energy
Duquesne Light Company
E.ON Generation GmbH
Eagle Technologies Group
Earthlink Business
Eaton Corporation
EDF - Ceidre
Emerson Industrial
Emirates Nuclear Energy Corporation
EnBW Energie Baden-Württemberg AG
Energy & Process Corporation
Energy Northwest
Energy Solutions Government Group, Inc.
Energy Steel & Co.
Energy Steel And Supply Co
Energys Delaware Inc.
ENGIE
Entergy
EPM - Fisher Controls Intl Inc.
EPRI (Electric Power Research Institute)
Erie Insurance
ESKOM
EvapTech
Eversource

Exelon Business Services Co.
Fairbanks Morse Engine, a division of Coltec Industries, Inc.
Fairpoint Communications
Federal Communications Commission
Federal Insurance Company (CHUBB)
Fifth Third Equipment Finance Company
First Communications
FirstEnergy
Fisher & Phillips, LLP
Fleet Bank-NH
Florida Department of Revenue
Florida Power & Light Company (FPL)
Florida, State of - Department of Revenue
Flowserve
Fluor Corp.
FPL Energy Point Beach, LLC
Fragomen, Del Rey, Bernsen, & Loewy
Framatome
Freedom Specialty
Frontier Communications
Frontier Technology Corp
Fujitsu Services Limited
GE Canada
GE Hitachi Nuclear Energy
Gemeinschaftskraftwerk Weser GmbH & Co.
General Cable Industries Inc.
General Electric Company
Georgia Power Company
Georgia, State of
Georgia, State of - Department of Revenue
Gerdau Ameristeel US Inc.
Global Nuclear Fuel - Japan Co. Ltd.
Gowlings/Marsh Canada Limited
Graftech International Holdings, Inc.
Granite Properties
Graver Technologies LLC
Gray Plant Mooty
Graybar Electric Co Inc.
Great America Financial Services Corporation

Gregg Protection Services
Gutor Electronics, LLC
Hagemeyer North America, Inc.
Hawaii State of, - Department of Taxation
Hendrickx
Hitachi-GE Nuclear Energy Ltd.
Honeywell Inc.
Hudson Americas LLC
Iberdrola Generacion S.A.U.
IBM Credit LLC
Idaho Secretary of State Business Registration Division
IHI Corporation
Illinois Secretary of State
Indiana Michigan Power Company
Indiana Secretary of State
ING Bank N.V.
Insurance Company of the State of Pennsylvania, The
Intergraph
International SOS Travel Assistance
Intertek Iberica Spain SLU
Iowa Department of Revenue
ITT Cannon Veam Italia S.R.L.
Ivy Apollo Multi Asset Income Fund
IX WR 3735 Glen Lake Drive, L.P.
JBG/Commercial Management, L.L.C.
Jones Day LLP
Jones Lang LaSalle Americas, Inc.
JPMorgan Chase Bank, N.A.
Kansai Electric Power Company, Inc., The
Kansas City Power & Light Company
Kansas Gas and Electric Company
Kansas Secretary of State
Kema-Powertest LLC
Kennametal Deutschland GmbH
Kentucky Secretary of State, Office of
KEPCO
Kernkraftwerk Brokdorf GmbH & Co. oHG
Kilpatrick Townsend & Stockton, LLP
KSB Aktiengesellschaft

Kurtzman Carson Consultants LLC
Larsen & Toubro
Latham & Watkins LLP
Lazard
Leidos Engineering LLC
Level 3 Communications LLC
Lewis, Mark B.
Liberty Mutual Insurance Company
Lincoln Electric Company
Lloyd's Syndicate
LMT Div. Curtiss-Wright Flow Control
Louisiana Secretary of State
Louisiana, State of - Department of Revenue
Lynx Technology Partners Inc.
Maine Depart. of the Secretary of State –Div. of Corporations Reporting & Information Section
Marsh GmbH
Martin Marietta Aggregates
Maryland, State of
Maryland, State of - Comptroller
Massachusetts Department of Revenue
MB Financial Bank, N.A.
Mecklenburg County Tax Collector (NC)
Meggitt France
Memphis (TN), City of, Treasurer
Merrill Lynch
Metal Improvement Co. LLC
Metropolitan Council
Metropolitan District, The
Metropolitan Life Insurance Co.
Michigan Department of Natural Resources (MDNR)
Michigan Department of Treasury
Michigan, State of
Midcap Financial Trust
Milbank, Tweed, Hadley & McCloy LLP
Ministerio De Hacienda Y Administraciones Publicas
Ministry of Economy, UAE
Minnesota Life Insurance Company
Minnesota, State of – Dept. of Revenue

Mirion Technologies
Missouri Department of Natural Resources
Mistras Group Inc.
Mitsubishi Corporation
Mitsui
Mizuho (USA) Leasing & Finance Corporation
Montana Secretary of State's Office
Munich Re
NASA
National Union Fire Insurance Company (AIG)
National Union Fire Insurance, <i>et. al</i>
Navitas Lease Corp.
Nebraska Public Power District
Nebraska Secretary of State
Nevada Secretary of State Commercial Recordings Division
New Hampshire Secretary of State
New Jersey State of - Department of the Treasury, Division of Taxation
New Mexico Secretary of State, Office of
New York State Department of State
Newport News Industrial Corp.
Nextera Energy Point Beach, LLC
Nextira One LLC d/b/a Black Box
Nichols, Daniel
Nicor Gas
North Carolina Department of Revenue
North Carolina Mecklenburg County
North Carolina, State of
Northeast Utilities Service Company
Northern States Power Company
Nova Machine Products Corp.
Nuclear Fuel Services Inc.
Nuclear Management Company, LLC
Nuclear Power Institute of China
Nuclear Regulatory Commission (NRC)
NuGen
NYC Department of Finance
Obayashi Corp.
Oglethorpe Power Company
Ogletree, Deakins, Nash, Smoak & Stewart, PC

Ohio Department of Taxation
OKG AB
Oklahoma Secretary of State
Omaha Public Power District
OneBeacon Insurance Company
Ontario Power Generation (OPG)
Oracle
Oregon, State of
Pacific Gas and Electric Company (PG&E)
Pall GmbH
Palmetto Health
Parker Hannifin AB
Parker Poe Adams & Bernstein LLP
Paul, Weiss Rifkind & Garrison LLP
PCC Structural
PCI Energy Services LLC
Peerless Manufacturing Co
Penn Power (Firstenergy of PA)
Pennsylvania Power and Light Company
Pennsylvania, Commonwealth of
Pension Benefit Guaranty Corporation
Peoples Natural Gas
Personal Communications
PJT Partners Inc.
Plumbers & Pipefitters 562
PNC Bank, National Association
PreussenElektra GmbH - Kernkraftwerk Brokdorf
Pricewaterhouse Coopers LLP
Princeton Credit Corporation
Progress Energy Carolinas, Inc.
Proskauer Rose LLP
PSEG Nuclear LLC
Public Service and Gas Company
Putzmeister America Inc.
PWR Owner's Group
Questar Gas
Ramsey County (MN)
Reed Smith LLP
Republic Services

Rhode Island Department of State -Secretary of State
Rinaldi, Finkelstein & Franklin, LLC
Rio Tinto Uranium
Rocky Mountain Power
Rolls Royce
Rosemount Analytical Inc.
Rothschild & Co.
Royal and Sun Alliance Insurance PLC
Royal Bank of Scotland PLC (the)
RSCC Wire & Cable LLC
RWE
Ryerson
San Diego Gas & Electric Company
Sandvik SMT EMEA AB
Santa Clara County Tax Collector
SAP America Inc.
Sargent & Lundy
SC State Ports Authority
Scana Energy Marketing
Scientech, a Business Unit of Curtiss
Seyfarth Shaw LLP
SGL Carbon GmbH
Shaw Constructors Group, Inc.
Shearman & Sterling LLP
Siemens AB
Skadden, Arps, Slate, Meagher & Flom LLP (Toshiba Advisors)
Skandinaviska Enskilda Banken AB (publ)
SKODA JS A.S.
SMBC
Solvay Fluorides LLC
Sompo Japan Insurance Company of America
South Carolina Department of Health and Environment Control
South Carolina Electric & Gas Company
South Dakota Secretary of State
South Texas Nuclear Operating Company
Southern California Edison Company
Southern Company Services, Inc.
Southern Nuclear Company
Spok Inc.

Sprint
SPX Corp Copes Vulcan Operation
St. Charles Parish School Board Sales and Use Tax Department (Louisiana)
STARS Alliance
Starwood Capital
State Power Investment Corporation
Steadfast Insurance Company
Sulzer Chemtech Ltd.
Sumitomo Corporation Europe Limited
SWAGELOK
System Energy Resources, Inc.
TV Saarland Bildung
Taff, Michael S.
Teachers Insurance and Annuity Association of America
Tengizchevroil
Tennessee Valley Authority
Tennessee, State Board of Equalization
Texas Comptroller of Public Accounts
Texas Utilities Electric Company
Time Warner
T-Mobile
Toshiba Corporation
Toshiba Corporation Power Systems Company
Transcanada
Transport Logistics International
Tronox Speciality Alkali Corp.
Turner Construction Company
TXU Electric
U S Customs
U.S Fish & Wildlife Service
U.S. Army Corps of Engineers
U.S. Bank
U.S. Coast Guard
U.S. Customs and Border Protection
U.S. Department of Energy
U.S. Department of Health & Human Services
U.S. Department of Transportation
U.S. Environmental Protection Agency
U.S. Federal Aviation Administration

U.S. Nuclear Regulatory Commission
U.S. Specialty Insurance Company (HCC)
Ultra Electronics Limited
UniCredit
Uniper Anlagenservice GmbH
United Rentals
United States - Department of the Treasury – IRS
United States Attorney’s Office for the District of Delaware
United States Attorney’s Office for the Southern District of New York
United States Department of Energy (DOE)
United States Enrichment Corporation
Unitil
Uranium One Inc.
US - Department of Defense (DOD)
US - Department of Health and Human Services (HHS)
US - Department of Transportation (DOT)
US - Environmental Protection Agency (EPA)
US - Internal Revenue Service
US - Occupational Safety and Health Administration (OSHA)
US Bank Transportation Solutions
US Ecology Idaho, Inc.
US Security Associates Inc.
Utah, State of
UT-Battelle, LLC
Vattenfall AB
Verizon
Vermont Secretary of State
Vigor
Virginia Electric & Power Company, d/b/a Dominion Virginia Power
Virginia State Corporation Commission
Vistra Energy (Luminant)
Wachs Energy Services Company
Wachtell, Lipton, Rosen & Katz
Walter Davis
Washington, State of
Waste Management North
Watlow Electric Mfg Co.
Weed Instrument d/b/a Ultra Electronics
Weil, Gotshal & Manges LLP

Wells Fargo Bank, N.A.
Western Surety Company
Westinghouse Electric Company (Delaware) LLC
Williams Scotsman Inc.
Wisconsin Electric Power Company
Wisconsin Public Service Corporation
Wolf Creek Nuclear
Wyoming Secretary of State
Xcel Energy
Zetec Inc. (FR) – Struers
ZionSolutions
Zurich American Insurance Company

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :
 : **Chapter 11**
WESTINGHOUSE ELECTRIC :
COMPANY LLC, et al., : **Case No. 17-10751 (MEW)**
 :
Debtors.¹ : **(Jointly Administered)**
-----X

RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED by Westinghouse Electric Company LLC and its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”).

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.
RETURN IT FOR FILING BY THE DEBTORS

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
Attn: Robert J. Lemons, Esq. & Stephanie N. Morrison, Esq.

All questions **must** be answered. Please use “none,” “not applicable,” or “N/A,” as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and Address of firm:

Deloitte Tax LLP
One PPG Place, Suite 2600
Pittsburgh, Pennsylvania 15222

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

2. Date of retention:

Deloitte Tax LLP (“Deloitte Tax”) is the Debtors’ longstanding tax advisor. The services referenced in Paragraph 3 commenced on or about April 28, 2011.

3. Type of services to be provided:

Deloitte Tax has provided and will continue to provide tax advisory services.

4. Brief description of services to be provided:

As more fully described in Paragraphs 15 through 19 of the *Declaration of Lisa Sturiale in Support of the Ordinary Course Retention of Deloitte Tax LLP as Tax Services Provider to the Debtors* (the “Declaration”) and the Engagement Agreements (as defined in the Declaration) between the Debtors and Deloitte Tax, Deloitte Tax will provide tax advisory services relating to the Debtors’ research and development activities and expenditures with respect to the years ended March 31, 2016 and March 31, 2017, and tax services relating to VAT compliance in Slovenia. In order to perform certain services under the VAT Work Order (as defined in the Declaration), Deloitte Tax has engaged, as a subcontractor, the DTT Member Firm in Slovenia (“Deloitte Slovenia”) under the terms of the VAT Work Order. As discussed in the Declaration, Deloitte Tax pays Deloitte Slovenia a portion of the fixed fees Deloitte Tax bills and receives from the Debtors for services Deloitte Tax has subcontracted to Deloitte Slovenia pursuant to the terms and conditions of the VAT Work Order. It is my understanding that, in addition to these services, Deloitte Slovenia has entered into a separate engagement agreement with the Debtors for related services, and that Deloitte Slovenia will be submitting a separate retention application and declaration to seek approval of its engagement by the Debtors.

5. Arrangements for compensation (hourly, contingent, etc.):

Please refer to Paragraphs 20 through 24 of the Declaration.

- (a) Average hourly rate (if applicable):

Please refer to Paragraphs 21 and 22 of the Declaration.

- (b) Estimated average monthly compensation based on prepetition retention (if company was employed prepetition):

Deloitte Tax estimates that its average monthly compensation in the aggregate will be less than \$25,000.

6. Prepetition claims against the Debtors held by the company:

Amount of claim: **\$3,119.00**

Date claim arose: **On or about March 24, 2017 and March 30, 2017.**

Nature of claim: **Prepetition work related to the above-referenced services provided to the Debtors.**

7. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the company:

Name: **N/A.**

Status: **No inquiries have been made in this regard with personnel of Deloitte Tax LLP.**

Amount of claim: **N/A.**

Date claim arose: **N/A.**

Nature of claim: **N/A.**

8. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates for the matters on which the company is to be employed:

Please refer to the Declaration of Lisa Sturiale.

9. Name and title of individual completing this form:

Lisa Sturiale.

Dated: July 20, 2017